

## Subpart T—Closures

SOURCE: T.D. ATF-206, 50 FR 23952, June 7, 1985.

### § 19.661 General.

Each bottle or other container of spirits having a capacity of one gallon (3.785 liters) or less shall bear a closure or other device affixed in accordance with § 19.662. The closure or other device shall be affixed to the container prior to withdrawal from bond or customs custody.

(Approved by the Office of Management and Budget under control number 1512-0461)

(Sec. 454, Pub. L. 98-369, 98 Stat. 494 (26 U.S.C. 5301))

### § 19.662 Affixing closures.

Closures or other devices on containers having a capacity of one gallon (3.785 liters) or less shall be securely affixed to the containers so as to leave a portion remaining on the container when the container is opened. In addition, the closures or other devices shall be constructed in such a manner as to require that they be broken to gain access to the contents of the containers.

(Sec. 454, Pub. L. 98-369, 98 Stat. 494 (26 U.S.C. 5301))

### § 19.663 Reclosing.

Bottles of distilled spirits filled on bonded premises may be reclosed under the provisions of subpart M of this part. Bottles of distilled spirits to which closures or other devices have been affixed may also be reclosed under the provisions of § 19.611.

(Sec. 454, Pub. L. 98-369, 98 Stat. 494 (26 U.S.C. 5215))

## Subpart U—Return of Spirits to Bonded Premises and Voluntary Destruction

### RETURNS

### § 19.681 Return of taxpaid spirits to bonded premises.

(a) *General.* This section and § 19.682 pertain only to taxpaid spirits returned to bonded premises under 26 U.S.C. 5215(a). The return of taxpaid bottled spirits to bonded premises solely for re-

labeling or reclosing is covered in § 19.393.

(b) *Return.* Distilled spirits on which the tax has been paid or determined may only be returned to the bonded premises of a distilled spirits plant under this section for:

(1) Destruction, in accordance with § 19.691;

(2) Denaturation, in accordance with subpart N;

(3) Redistillation, in accordance with subpart K;

(4) Reconditioning; or

(5) Rebottling.

(c) *Claims.* Claims for credit or refund of tax on spirits returned to bonded premises shall be filed as provided in, and accompanied by the information prescribed by, § 19.42.

(d) *Applicability of 26 U.S.C. Chapter 51.* All provisions of 26 U.S.C. Chapter 51 and this part, applicable to spirits in ATF bond, shall be applicable to spirits when returned to bonded premises under this section. The provisions of this subpart do not apply to taxpaid bottled spirits returned to bond solely for relabeling or reclosing and under the provisions of subpart M of this part.

(Sec. 807, Pub. L. 96-39, 93 Stat. 285 (26 U.S.C. 5215))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-206, 50 FR 23952, June 7, 1985]

### § 19.682 Receipt and gauge of returned taxpaid spirits.

(a) *Dump.* Unless returned in the sealed metal drums in which they were withdrawn, spirits returned to bonded premises shall be immediately dumped.

(b) *Gauge.* Spirits returned under § 19.681 shall be gauged upon receipt on bonded premises. Such gauge may be established on the basis of case markings and label information, as provided in § 19.91.

(c) *Supporting documents.* (1) Proprietors must have on file at the plant where spirits are returned to bond such documentation as is necessary to establish the amount of tax for which a claim for credit or refund may be allowed. Proprietors shall maintain credit memoranda or comparable financial records evidencing the return of each lot of spirits.